

Article - Tax - General

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§11-701.

(a) In this subtitle the following words have the meanings indicated.

(b) (1) “Engage in the business of an out-of-state vendor” means to sell or deliver tangible personal property or a taxable service for use in the State.

(2) “Engage in the business of an out-of-state vendor” includes:

(i) permanently or temporarily maintaining, occupying, or using any office, sales or sample room, or distribution, storage, warehouse, or other place for the sale of tangible personal property or a taxable service directly or indirectly through an agent or subsidiary;

(ii) having an agent, canvasser, representative, salesman, or solicitor operating in the State for the purpose of delivering, selling, or taking orders for tangible personal property or a taxable service; or

(iii) entering the State on a regular basis to provide service or repair for tangible personal property.

(c) (1) “Engage in the business of a retail vendor” means to sell or deliver tangible personal property or a taxable service in the State.

(2) “Engage in the business of a retail vendor” includes liquidating a business that sells tangible personal property or a taxable service, when the liquidator holds out to the public that the business is conducted by the liquidator.

(d) (1) “License” means a license issued by the Comptroller:

(i) to engage in the business of an out-of-state vendor; or

(ii) to engage in the business of a retail vendor.

(2) “License” includes a special license issued under § 11-707 of this subtitle.

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